

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

'B' BENCH, CHENNAI

श्रीएन.आर.एस. गणेशन, न्यायिकसदस्य एवं  
श्री ए. मोहन अलंकामणी, लेखा सदस्य केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND  
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No. 1464/Mds/2016

निर्धारण वर्ष /Assessment Year : 2009-10

The Income Tax Officer,  
Corporate Ward -5(2),  
No.121, M.G.Road,  
Nungambakkam,  
Chennai – 600 034.

v. M/s.Prou India Engineering Pvt.Ltd.,  
Bali Towers, III Floor,  
No.1, Abdul Razack Street,  
Saidapet, Chennai – 600 015.

PAN : AAACI 6680H

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri Supriyo Pal, JCIT  
प्रत्यर्थीकीओरसे/Respondent by : None

सुनवाईकीतारीख/Date of Hearing : 09.08.2016

घोषणाकीतारीख/Date of Pronouncement : 09.08.2016

### **आदेश / O R D E R**

#### **PER N.R.S. GANESAN, JUDICIAL MEMBER:**

This appeal of the revenue is directed against the order of the CIT(A) -3, Chennai dated 29.02.2016 and pertains to Assessment Year 2009-10.

2. When the appeal was taken up for hearing, no one appeared for the assessee even though the notice of hearing was served on the assessee. The learned Department Representative very fairly submitted that the tax effect involved in this case is less than Rs.10,00,000/-. Therefore, this Tribunal is of the considered opinion that in view of the circular of the CBDT instructing its officers not to file an appeal before this Tribunal wherever, the tax effect is less than Rs.10,00,000/-, the appeal filed by the revenue is not maintainable before this Tribunal.

3. In view of the above, the appeal of revenue stands dismissed.

Order pronounced in the open court on 09<sup>th</sup> August, 2016 at Chennai.

Sd/-

(ए. मोहन अलंकामणी)  
(A. Mohan Alankamony)  
लेखा सदस्य/Accountant Member

Sd/-

(एन.आर.एस. गणेशन)  
(N.R.S. Ganesan)  
न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,

दिनांक/Dated, the 09<sup>th</sup> August, 2016.

sp.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)
4. आयकर आयुक्त/CIT,
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.